

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Southwest Dubois Co Sch Corp (2110)

Southwest Dubois Co Sch Corp (2110)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$4,561,395	\$4,667,632	\$4,602,157	\$4,698,666	1%	2%
Group Health Insurance (222)	\$1,245,042	\$1,162,197	\$1,115,170	\$1,035,863	-4%	-7%
Noncertified Salaries (120)	\$1,179,356	\$1,131,596	\$1,124,217	\$946,993	-5%	-16%
Social Security-Certified Employee Retirement (212)	\$345,722	\$348,150	\$340,652	\$352,340	0%	3%
Teacher Retirement Fund, After 7-1-95 (216)	\$256,843	\$274,198	\$381,073	\$315,052	5%	-17%
Other Purchased Professional and Technical Services (319)	\$638,539	\$377,948	\$360,107	\$272,781	-19%	-24%
Operational Supplies (611)	\$179,910	\$139,956	\$132,666	\$183,306	0%	38%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$140,037	N/A	N/A
Textbooks (630)	\$108,072	\$198,765	\$209,549	\$135,663	6%	-35%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$87,215	\$82,949	\$83,976	\$86,549	0%	3%
Social Security-Noncertified Employee Retirement (211)	\$89,402	\$85,232	\$84,763	\$71,213	-6%	-16%
Computer Hardware (741)	\$3,316	\$6,265	\$0	\$65,957	111%	N/A
Severance/Early Retirement Pay (213)	\$48,170	\$58,598	\$63,535	\$63,726	7%	0%
Other Technology Hardware (746)	\$500	\$800	\$37,844	\$61,206	233%	62%
Purchased Property Services; Repairs and Maintenance Services (430)	\$125,425	\$66,556	\$73,515	\$57,762	-18%	-21%
Licensed Employees Temporary Salaries (135)	\$48,096	\$44,066	\$29,389	\$56,737	4%	93%
Purchased Professional and Technical Pupil Services (313)	\$87,649	\$82,896	\$84,818	\$55,653	-11%	-34%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$61,320	\$55,013	\$62,700	\$47,785	-6%	-24%
Travel (580)	\$72,005	\$41,428	\$55,866	\$45,440	-11%	-19%
Library Books (640)	\$13,364	\$10,589	\$9,300	\$44,656	35%	380%
Equipment (730)	\$131,257	\$33,178	\$55,408	\$39,265	-26%	-29%
Workers Compensation Insurance (225)	\$12,569	\$15,701	\$21,859	\$30,726	25%	41%
Purchased Professional and Technical Staff Services (314)	\$36,267	\$9,773	\$0	\$23,541	-10%	N/A
Group Life Insurance (221)	\$22,989	\$22,523	\$21,169	\$21,613	-2%	2%
Nonlicensed Employees Temporary Salaries (136)	\$16,680	\$22,320	\$20,765	\$21,336	6%	3%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$11,641	\$15,936	\$21,382	\$15,094	7%	-29%
Public Employees Retirement Fund (214)	\$28,544	\$16,717	\$18,090	\$14,667	-15%	-19%
Purchased Professional and Technical Instruction Services (311)	\$0	\$0	\$0	\$12,475	N/A	N/A
Group Accident Insurance (223)	\$12,552	\$12,368	\$11,963	\$11,294	-3%	-6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$24,778	\$7,957	\$7,680	\$10,700	-19%	39%
Connectivity (744)	\$12,169	\$10,234	\$9,987	\$8,010	-10%	-20%
Other General Supplies (615, 660 to 689)	\$5,365	\$3,738	\$3,105	\$5,136	-1%	65%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$0	\$0	\$0	\$3,830	N/A	N/A
Purchased Property Services; Rentals (440)	\$3,600	\$0	\$0	\$1,300	-22%	N/A
Unemployment compensation (230)	\$4,408	\$475	\$0	\$891	-33%	N/A

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Periodicals (650)	\$972	\$2,462	\$1,407	\$819	-4%	-42%
Technology Related Professional Development (748)	\$131	\$0	\$560	\$200	11%	-64%
Printing and Binding (550)	\$0	\$0	\$0	\$200	N/A	N/A
Meals Provided (235)	\$0	\$0	\$0	\$53	N/A	N/A
Wireless Equipment (743)	\$0	\$961	\$2,500	\$0	N/A	-100%
Purchased Services; Student Transportation Services (510)	\$0	\$1,500	\$0	\$0	N/A	N/A
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$5,546	\$0	\$0	\$0	-100%	N/A
Dues and Fees (810)	\$3,588	\$950	\$2,500	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$7,940	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Cleaning Services (420)	\$0	\$1,500	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$9,492,338	\$9,013,124	\$9,049,672	\$8,958,535	-1%	-1%
Student Instructional Support						
Certified Salaries (110)	\$532,309	\$562,036	\$513,205	\$564,060	1%	10%
Group Health Insurance (222)	\$266,920	\$252,027	\$230,041	\$215,284	-5%	-6%
Noncertified Salaries (120)	\$132,931	\$163,051	\$173,134	\$202,022	11%	17%
Social Security-Certified Employee Retirement (212)	\$40,215	\$41,392	\$37,771	\$42,143	1%	12%
Teacher Retirement Fund, After 7-1-95 (216)	\$30,251	\$33,725	\$40,672	\$31,659	1%	-22%
Public Employees Retirement Fund (214)	\$7,073	\$11,297	\$14,944	\$15,414	22%	3%
Severance/Early Retirement Pay (213)	\$9,096	\$10,373	\$11,833	\$15,138	14%	28%
Social Security-Noncertified Employee Retirement (211)	\$9,466	\$11,163	\$11,987	\$14,095	10%	18%
Purchased Property Services; Rentals (440)	\$11,398	\$11,398	\$11,398	\$11,398	0%	0%
Travel (580)	\$4,646	\$5,826	\$7,981	\$6,889	10%	-14%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$9,906	\$8,281	\$7,278	\$6,657	-9%	-9%
Other Purchased Professional and Technical Services (319)	\$14,046	\$12,637	\$19,279	\$5,559	-21%	-71%
Group Life Insurance (221)	\$4,457	\$4,446	\$4,009	\$4,618	1%	15%
Operational Supplies (611)	\$6,009	\$6,324	\$7,972	\$4,584	-7%	-43%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$5,707	\$4,912	\$3,293	\$3,828	-10%	16%
Technology Related Professional Development (748)	\$0	\$0	\$0	\$2,700	N/A	N/A
Stipends (131)	\$0	\$0	\$3,468	\$2,198	N/A	-37%
Group Accident Insurance (223)	\$1,986	\$1,922	\$1,729	\$1,629	-5%	-6%
Dues and Fees (810)	\$2,033	\$3,843	\$1,296	\$1,439	-8%	11%
Postage and Postage Machine Rental (532)	\$816	\$1,220	\$651	\$976	5%	50%
Purchased Professional and Technical Staff Services (314)	\$1,149	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$600	\$0	N/A	-100%
Workers Compensation Insurance (225)	\$0	\$1,500	\$1,550	\$0	N/A	-100%

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Other Employee Benefits (241 to 290)	\$1,432	\$175	\$0	\$0	-100%	N/A
Equipment (730)	\$4,303	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,096,148	\$1,147,548	\$1,104,092	\$1,152,292	1%	4%
Overhead and Operational						
Noncertified Salaries (120)	\$712,913	\$786,774	\$798,239	\$800,011	3%	0%
Purchased Services; Student Transportation Services (510)	\$455,296	\$465,569	\$499,483	\$486,249	2%	-3%
Food Purchases (614)	\$363,747	\$414,387	\$455,308	\$461,813	6%	1%
Severance/Early Retirement Pay (213)	\$670,144	\$666,399	\$572,462	\$441,511	-10%	-23%
Light and Power - Other than Heating and Cooling (625)	\$370,752	\$428,482	\$439,503	\$436,945	4%	-1%
Group Health Insurance (222)	\$484,222	\$471,292	\$388,154	\$361,908	-7%	-7%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$341,208	N/A	N/A
Certified Salaries (110)	\$256,636	\$255,685	\$226,575	\$231,417	-3%	2%
Purchased Property Services; Repairs and Maintenance Services (430)	\$141,267	\$92,130	\$166,972	\$160,079	3%	-4%
Other Purchased Professional and Technical Services (319)	\$90,185	\$147,622	\$131,871	\$158,431	15%	20%
Heating and Cooling for Buildings - Gas (622)	\$202,829	\$111,226	\$113,829	\$139,324	-9%	22%
Operational Supplies (611)	\$96,685	\$106,641	\$136,914	\$112,067	4%	-18%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$84,699	\$107,917	N/A	27%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$92,312	\$123,623	\$157,611	\$102,038	3%	-35%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$23,273	\$24,508	\$38,724	\$101,142	44%	161%
Group Life Insurance (221)	\$210,028	\$243,392	\$194,393	\$86,266	-20%	-56%
Utility Services Water and Sewage (411)	\$64,405	\$58,359	\$68,015	\$67,244	1%	-1%
Social Security-Noncertified Employee Retirement (211)	\$53,760	\$59,399	\$60,562	\$60,555	3%	0%
Equipment (730)	\$22,904	\$8,259	\$20,087	\$58,125	26%	189%
Social Security-Certified Employee Retirement (212)	\$65,127	\$63,315	\$56,682	\$50,182	-6%	-11%
Group Accident Insurance (223)	\$116,186	\$136,157	\$115,877	\$47,936	-20%	-59%
Gasoline and Lubricants (613)	\$29,790	\$29,910	\$36,260	\$32,565	2%	-10%
Workers Compensation Insurance (225)	\$16,721	\$19,300	\$23,500	\$29,914	16%	27%
Public Employees Retirement Fund (214)	\$30,022	\$29,349	\$36,198	\$29,134	-1%	-20%
Utility Services Removal of Refuse and Garbage (412)	\$14,262	\$14,228	\$13,383	\$15,594	2%	17%
Travel (580)	\$11,838	\$9,951	\$30,210	\$12,974	2%	-57%
Teacher Retirement Fund, After 7-1-95 (216)	\$13,936	\$8,729	\$13,175	\$12,670	-2%	-4%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$9,667	-1%	-3%
Connectivity (744)	\$7,187	\$6,244	\$5,821	\$5,413	-7%	-7%
Dues and Fees (810)	\$4,675	\$7,306	\$6,253	\$5,105	2%	-18%
Purchased Professional and Technical Board of Education Services (318)	\$5,000	\$5,000	\$5,000	\$5,000	0%	0%

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Telephone (531)	\$15,081	\$13,444	\$8,409	\$4,793	-25%	-43%
Tires and Repairs (612)	\$3,986	\$3,067	\$6,142	\$4,412	3%	-28%
Technology Related Professional Development (748)	\$2,290	\$2,553	\$3,847	\$3,423	11%	-11%
Advertising (540)	\$2,153	\$1,364	\$2,411	\$2,448	3%	2%
Textbooks (630)	\$1,825	\$1,825	\$1,825	\$1,825	0%	0%
Other General Supplies (615, 660 to 689)	\$475	\$475	\$475	\$475	0%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$0	\$284	N/A	N/A
Seldom or Non-Recurring Purchases (873)	\$90,282	\$56	\$282	\$59	-84%	-79%
Vehicles (731)	\$116,611	\$0	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$600	\$0	\$0	\$0	-100%	N/A
Heating and Cooling for Buildings - Electricity (621)	\$3,300	\$0	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$8,100	\$4,050	\$4,000	\$0	-100%	-100%
Unemployment compensation (230)	\$0	\$0	\$569	\$0	N/A	-100%
Library Books (640)	\$40	\$0	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$4,880,846	\$4,830,066	\$4,933,716	\$4,988,125	1%	1%
Nonoperational						
Redemption of Principal (831)	\$998,920	\$1,038,920	\$1,552,459	\$1,580,499	12%	2%
Interest on Bonds or Notes (832)	\$599,149	\$592,072	\$1,200,420	\$888,889	10%	-26%
Purchased Property Services; Construction Services (450)	\$4,543,970	\$4,266,005	\$968,538	\$587,586	-40%	-39%
Equipment (730)	\$77,135	\$105,594	\$281,499	\$351,817	46%	25%
Other Technology Hardware (746)	\$76,778	\$110,499	\$126,449	\$145,998	17%	15%
Noncertified Salaries (120)	\$87,508	\$87,008	\$87,104	\$91,328	1%	5%
Other Purchased Professional and Technical Services (319)	\$994,983	\$148,068	\$99,016	\$83,108	-46%	-16%
Certified Salaries (110)	\$59,398	\$71,656	\$75,680	\$76,415	7%	1%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$24,254	\$46,064	N/A	90%
Purchased Property Services; Rentals (440)	\$18,221	\$21,302	\$16,201	\$12,899	-8%	-20%
Social Security-Noncertified Employee Retirement (211)	\$6,713	\$6,607	\$6,286	\$6,976	1%	11%
Teacher Retirement Fund, After 7-1-95 (216)	\$4,594	\$5,366	\$7,874	\$6,227	8%	-21%
Social Security-Certified Employee Retirement (212)	\$4,544	\$5,482	\$5,790	\$5,846	6%	1%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$12,923	\$15,411	\$22,308	\$3,594	-27%	-84%
Connectivity (744)	\$13,826	\$9,394	\$3,206	\$1,212	-46%	-62%
Operational Supplies (611)	\$1,774	\$765	\$131	\$513	-27%	292%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$507	\$445	\$508	\$507	0%	0%
Public Employees Retirement Fund (214)	\$42	\$195	\$387	\$280	60%	-28%
Purchased Professional and Technical Staff Services (314)	\$1,350	\$1,075	\$0	\$75	-51%	N/A

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Unemployment compensation (230)	\$415	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$336	\$81	\$270	\$0	-100%	-100%
Land and Easements (710)	\$39,097	\$4,416	\$6,785	\$0	-100%	-100%
Vehicles (731)	\$4,753	\$22,389	\$0	\$0	-100%	N/A
Postage and Postage Machine Rental (532)	\$0	\$88	\$0	\$0	N/A	N/A
Nonoperational Total	\$7,546,935	\$6,512,840	\$4,485,165	\$3,889,832	-15%	-13%
Grand Total	\$23,016,266	\$21,503,579	\$19,572,646	\$18,988,785	-5%	-3%